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Serial No.: 10/639,815

Docket No.: PD020072

Art Unit: 2626

Examiner: Susan Iris McFadden

Amendment Under 37 CFR 1.312 (9 pages)

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**JUL 19 2007**

Applicant: Walter Voessing

Ser. No.: 10/639,815

Filed: August 13, 2003

For: METHOD AND APPARATUS FOR ENCODING OR DECODING AN  
AUDIO SIGNAL THAT IS PROCESSED USING MULTIPLE  
SUBBANDS AND OVERLAPPING WINDOW FUNCTIONS

Examiner: Susan Iris McFadden

Art Unit: 2626

**AMENDMENT UNDER 37 C.F.R. §1.312**

Mail Stop Issue Fee  
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Alexandria, VA 22313-1450

Sir:

Responsive to the Notice of Allowability dated June 1, 2007, Applicants hereby submit the following Amendment with the accompanying remarks. Please charge the required fee or credit any overpayment to Deposit Account 07-0832.

**Amendments to the Specification** begin on page 2 of this paper.

**Listing and Amendments to the Claims** begin on page 4 of this paper.

**Remarks/Arguments** begin on page 9 of this paper.

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